



3013 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 344 S. WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION**Utility Address:** 344 S. WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

When was utility organized? 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID MIKONOWICZ P E**Title:** SUPERINTENDENT**Office Address:**

344 S WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** ruc@mwt.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM RITZER**Title:** PRESIDENT**Office Address:**

1317 AMBER COURT

REEDSBURG, WI 53959

Telephone: (608) 524 - 6194**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VICHOW, KRAUSE & COMPANY LLP**Title:****Office Address:** VICHOW, KRAUSE & COMPANY LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398**Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR DAVID MIKONOWICZ P E**Title:** SUPERINTENDENT**Office Address:**344 S WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959**Telephone:** (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

Names of members of utility commission/committee:MR BARRY BORCHERT, CPA, VICE PRESIDENT
MR MICHAEL HICKEY
MR JAMES KRUEGER, SECRETARY
MR WILLIAM RITZER, PRESIDENT
MR ROBERT D UTLEY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,061,403	10,149,580	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,522,112	8,430,131	2
Depreciation Expense (403)	530,888	480,206	3
Amortization Expense (404-407)	7,612	7,620	4
Taxes (408)	358,822	354,883	5
Total Operating Expenses	10,419,434	9,272,840	
Net Operating Income	641,969	876,740	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	641,969	876,740	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	11,103	7,674	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	137,893	126,494	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	148,996	134,168	
Total Income	790,965	1,010,908	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	790,965	1,010,908	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	168,915	173,830	14
Amortization of Debt Discount and Expense (428)	38,616	39,384	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	652	606	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	208,183	213,820	
Net Income	582,782	797,088	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,545,153	5,748,065	20
Balance Transferred from Income (433)	582,782	797,088	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	700,000	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,427,935	6,545,153	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CD'S, MONEY MARKET, RESTRICTED FUNDS	137,893	5
Total (Acct. 419):	137,893	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATION TO CONNECT REEDSBURG	700,000	12
Total (Acct. 439)--Debit:	700,000	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		22,511			22,511	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		5,720			5,720	2
Payroll		786			786	3
Materials		1,099			1,099	4
Taxes		60			60	5
Other (list by major classes):						
DEPRECIATION NON UTILITY PROPERTY		3,743			3,743	6
Total costs and expenses	0	11,408	0	0	11,408	
Net income (or loss)	0	11,103	0	0	11,103	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	772,709	10,288,694	0	0	11,061,403	1
Less: interdepartmental sales	0	49,917	0	0	49,917	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,164	640			1,804	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	771,545	10,238,137	0	0	11,009,682	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	220,388	17,675	238,063	1
Electric operating expenses	309,054	38,899	347,953	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	16,492	1,748	18,240	8
Electric utility plant accounts	104,740	21,377	126,117	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	2,029	345	2,374	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	80,044	(80,044)	0	18
All other accounts			0	19
Total Payroll	732,747	0	732,747	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,729,319	17,685,876	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,758,828	5,319,455	2
Net Utility Plant	12,970,491	12,366,421	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,970,491	12,366,421	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	76,990	450,299	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	7,899	4,156	6
Net Nonutility Property	69,091	446,143	
Investment in Municipality (123)	0	0	7
Other Investments (124)	432,113	32,113	8
Special Funds (125-128)	4,720,101	1,369,815	9
Total Other Property and Investments	5,221,305	1,848,071	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	370,774	85,104	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	450,350	738,578	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	903,681	833,769	15
Other Accounts Receivable (143)	140,021	319,541	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	380,865	257,533	18
Materials and Supplies (151-163)	367,948	267,352	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	16,271		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,629,910	2,501,877	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	283,211	208,984	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	283,211	208,984	
Total Assets and Other Debits	21,104,917	16,925,353	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,415,941	1,415,941	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,427,935	6,545,153	28
Total Proprietary Capital	7,843,876	7,961,094	
LONG-TERM DEBT			
Bonds (221-222)	7,095,000	3,320,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,095,000	3,320,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	993,698	872,720	33
Payables to Municipality (233)	113,746	108,562	34
Customer Deposits (235)	7,762	7,759	35
Taxes Accrued (236)	306,712	307,146	36
Interest Accrued (237)	34,615	17,002	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	120,428	40,875	40
Miscellaneous Current and Accrued Liabilities (242)	111,245	90,432	41
Total Current and Accrued Liabilities	1,688,206	1,444,496	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	167,355	309,633	44
Total Deferred Credits	167,355	309,633	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,310,480	3,890,130	49
Total Liabilities and Other Credits	21,104,917	16,925,353	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,813,629	0	0	12,670,525	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	70,572			174,593	7
Total Utility Plant	5,884,201	0	0	12,845,118	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,229,730	0	0	4,529,098	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,229,730	0	0	4,529,098	
Net Utility Plant	4,654,471	0	0	8,316,020	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,125,957	4,193,497			5,319,454	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	93,373	437,515			530,888	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,250				10,250	6
Accruals charged other						7
accounts (specify):						8
transportation clearing	20,302	27,163			47,465	9
Salvage	209	2,173			2,382	10
Other credits (specify):						11
					0	12
Total credits	124,134	466,851	0	0	590,985	13
Debits during year						14
Book cost of plant retired	20,281	127,860			148,141	15
Cost of removal	80	3,390			3,470	16
Other debits (specify):						17
					0	18
Total debits	20,361	131,250	0	0	151,611	19
Balance End of Year	1,229,730	4,529,098	0	0	5,758,828	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
FIBER OPTIC (CWIP)	377,567		377,567	0	2
PRIVATE SECURITY LIGHTS	72,732	4,258		76,990	3
Total Nonutility Property (121)	450,299	4,258	377,567	76,990	
Less accum. prov. depr. & amort. (122)	4,156	3,743		7,899	4
Net Nonutility Property	446,143	515	377,567	69,091	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			338,415		338,415	231,281	3
Total Electric Utility					338,415	231,281	

Account	Total End of Year	Amount Prior Year	
Electric utility total	338,415	231,281	1
Water utility (154)	29,533	36,071	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	367,948	267,352	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
AMORTIZATION LOSS ON REACQUIRED DEBT	29,152	428	138,494	1
DEBT DISCOUNT MORT REV BONDS	9,464	428	144,717	2
Total			283,211	
Unamortized premium on debt (251)				
NONE	0			3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,415,941	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,415,941</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 MORTGAGE REVENUE BOND A	02/01/1992	12/01/2007	6.00%	225,000	1
1993 MORTGAGE REVENUE BOND	10/01/1993	12/01/2006	4.58%	800,000	2
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	1,945,000	3
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.33%	1,700,000	4
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.57%	2,425,000	5
Total Bonds (Account 221):				7,095,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 7,095,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	307,146	1
Accruals:		
Charged water department expense	104,969	2
Charged electric department expense	253,853	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	358,822	
Taxes paid during year:		
County, state and local taxes	303,713	6
Social Security taxes	41,234	7
PSC Remainder Assessment	13,432	8
Other (explain):		
WISCONSIN GROSS RECEIPTS	877	9
Total payments and other debits	359,256	
Balance end of year	306,712	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BOND	2,187	25,226	26,250	1,163	1
1993 MORTGAGE REVENUE BOND	3,576	42,475	42,905	3,146	2
2000 ELECTRIC MORTGAGE REVENUE BOND		7,408	(3,704)	11,112	3
1998 MORTGAGE REVENUE BOND	7,409	88,824	88,913	7,320	4
2000 WATER MORTGAGE REVENUE BOND		4,982	(2,491)	7,473	5
Subtotal	13,172	168,915	151,873	30,214	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	3,830	652	81	4,401	8
Subtotal	3,830	652	81	4,401	
Total	17,002	169,567	151,954	34,615	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,229,095	1,661,035	0	0	0	3,890,130	1
Add credits during year:							
For Services	30,175					30,175	2
For Mains	156,180					156,180	3
Other (specify):							
HYDRANTS	24,660					24,660	4
LINE EXTENSION		209,335				209,335	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,440,110	1,870,370	0	0	0	4,310,480	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS - PRESSURE BOOSTER STATION	32,113	2
CONNECT REEDSBURG - FIBER INVESTMENT	400,000	3
Total (Acct. 124):	432,113	
Sinking Funds (125):		
WATER BOND RESERVE	98,093	4
ELECTRIC BOND RESERVE	489,406	5
PRINCIPAL AND INTEREST - ELECTRIC	393,223	6
CONSTRUCTION ELECTRIC	2,110,545	7
PRINCIPAL AND INTEREST - WATER	74,960	8
CONSTRUCTION - WATER	1,514,365	9
HEALTH INSURANCE	39,509	10
Total (Acct. 125):	4,720,101	
Depreciation Fund (126):		
NONE		11
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		12
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		13
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		14
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	52,703	16
Electric	850,978	17
Sewer (Regulated)		18
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	903,681	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	81,467	20
Merchandising, jobbing and contract work		21
Other (specify):		
LINE EXTENSION	58,554	22
Total (Acct. 143):	140,021	
Receivables from Municipality (145):		
FIRE PROTECTION	380,865	23
Total (Acct. 145):	380,865	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER COLLECTIONS	113,746	30
Total (Acct. 233):	113,746	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT	167,355	31
Total (Acct. 253):	167,355	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,659,788	12,410,955	0	0	18,070,743	1
Materials and Supplies	32,802	284,848	0	0	317,650	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,177,843	4,361,297	0	0	5,539,140	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,334,602	1,765,702	0	0	4,100,304	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,180,145	6,568,804	0	0	8,748,949	
Net Operating Income	120,479	521,490	0	0	641,969	8
Net Operating Income as a percent of						
Average Net Rate Base	5.53%	7.94%	N/A	N/A	7.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,415,941	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,486,544	3
Other (Specify):		4
Total Average Proprietary Capital	7,902,485	
Net Income		
Net Income	582,782	5
Percent Return on Proprietary Capital	7.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

F3 DEPRECIATION PRIVATE PARKING LOT LIGHTS

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

transportation clearing \$15,12 depreciation charged to sewer for computers
water plant

Interest Accrued (Acct. 237) (Page F-17)

Interest received with electric bond proceeds \$3,704.

Interest received with water bond proceeds \$2,491.

Balance Sheet End-of-Year Account Balances (Page F-19)

124 - FIBER INVESTMENT - CONNECT REEDSBURG \$400,000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. David Mikonowicz, P.E., Superintendent
Reedsburg Utility Commission
344 South Willow Street
P.O. Box 230
Reedsburg, WI 53959-0230

2000 Analytical Review DWCCA-4970-ELE

Dear Mr. Mikonowicz:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. In the future, when water operation and maintenance expenses on page W-5 increase or decrease over 25 percent and \$5,000, please provide a brief explanation.

2. On page W-19, the five 6-inch meters are reported as not tested. Wis. Admin. Code § 185.76 requires meters 6-inch and larger in use to be tested annually. Please make every effort to test your 6-inch meters annually.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4970.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	761,494	1
Total Sales of Water	761,494	
Other Operating Revenues		
Forfeited Discounts (470)	496	2
Miscellaneous Service Revenues (471)	185	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,534	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,215	
Total Operating Revenues	772,709	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	13,381	8
Pumping Expenses (620-633)	72,310	9
Water Treatment Expenses (640-652)	33,181	10
Transmission and Distribution Expenses (660-678)	165,338	11
Customer Accounts Expenses (901-905)	41,897	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	127,781	14
Total Operation and Maintenance Expenses	453,888	
Other Operating Expenses		
Depreciation Expense (403)	93,373	15
Amortization Expense (404-407)	0	16
Taxes (408)	104,969	17
Total Other Operating Expenses	198,342	
Total Operating Expenses	652,230	
NET OPERATING INCOME	120,479	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,532	135,145	231,012	4
Commercial	365	95,240	109,939	5
Industrial	32	379,505	215,056	6
Total Metered Sales to General Customers (461)	2,929	609,890	556,007	
Private Fire Protection Service (462)	41		17,578	7
Public Fire Protection Service (463)	1		168,811	8
Other Sales to Public Authorities (464)	45	14,999	19,098	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,016	624,889	761,494	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	168,811	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	168,811	
Forfeited Discounts (470):		
Customer late payment charges	496	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	496	
Miscellaneous Service Revenues (471):		
HYDRANT CHARGES	185	7
Total Miscellaneous Service Revenues (471)	185	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,534	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	10,534	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	13,310	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	71	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	13,381	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	5,221	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	37,769	17
Pumping Labor and Expenses (624)	8,865	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,915	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,540	25
Total Pumping Expenses	72,310	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,611	26
Chemicals (641)	28,605	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	100	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,865	33
Total Water Treatment Expenses	33,181	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	21,974	34
Storage Facilities Expenses (661)	745	35
Transmission and Distribution Lines Expenses (662)	8,301	36
Meter Expenses (663)	5,085	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	24,570	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	10,443	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,753	43
Maintenance of Transmission and Distribution Mains (673)	41,241	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	26,665	46
Maintenance of Meters (676)	2,054	47
Maintenance of Hydrants (677)	15,507	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	165,338	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,275	50
Meter Reading Labor (902)	7,459	51
Customer Records and Collection Expenses (903)	32,163	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	41,897	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	32,079	56
Office Supplies and Expenses (921)	9,808	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	20,569	59
Property Insurance (924)	3,427	60
Injuries and Damages (925)	2,056	61
Employee Pensions and Benefits (926)	58,730	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,112	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	127,781	
Total Operation and Maintenance Expenses	453,888	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		92,399	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,432	2
Net property tax equivalent		88,967	
Social Security		14,995	3
PSC Remainder Assessment		1,007	4
Other (specify): NONE			5
Total tax expense		104,969	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210150				3
County tax rate	mills		4.361940				4
Local tax rate	mills		8.822220				5
School tax rate	mills		8.214880				6
Voc. school tax rate	mills		1.541260				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.150450				10
Less: state credit	mills		1.320300				11
Net tax rate	mills		21.830150				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.822220				14
Combined School Tax Rate	mills		9.756140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.578360				17
Total Tax Rate	mills		23.150450				18
Ratio of Local and School Tax to Total	dec.		0.802505				19
Total tax net of state credit	mills		21.830150				20
Net Local and School Tax Rate	mills		17.518812				21
Utility Plant, Jan. 1	\$	5,505,948	5,505,948				22
Materials & Supplies	\$	36,071	36,071				23
Subtotal	\$	5,542,019	5,542,019				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,542,019	5,542,019				26
Assessment Ratio	dec.		0.951687				27
Assessed Value	\$	5,274,267	5,274,267				28
Net Local & School Rate	mills		17.518812				29
Tax Equiv. Computed for Current Year	\$	92,399	92,399				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	92,399					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	192,134		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	198,236	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,821		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	223,508	6,225	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	339,485	6,225	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,992		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,102	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			192,134	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	198,236	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			229,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	345,710	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,992	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,842		26
Transmission and Distribution Mains (343)	3,051,476	177,152	27
Fire Mains (344)	0		28
Services (345)	536,220	54,188	29
Meters (346)	390,639	28,280	30
Hydrants (348)	322,529	24,776	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	4,686,179	284,396	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,760		35
Computer Equipment (391.1)	50,771	13,634	36
Transportation Equipment (392)	74,141	21,638	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,406	675	39
Laboratory Equipment (395)	2,752		40
Power Operated Equipment (396)	100,014		41
Communication Equipment (397)	0	1,394	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	2,407		44
Other Tangible Property (399)	0		45
Total General Plant	262,251	37,341	
Total utility plant in service directly assignable	5,505,948	327,962	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,505,948	327,962	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			373,842	26
Transmission and Distribution Mains (343)	3,508		3,225,120	27
Fire Mains (344)			0	28
Services (345)	998		589,410	29
Meters (346)	15,455		403,464	30
Hydrants (348)	320		346,985	31
Other Transmission and Distribution Plant (349)			481	32
Total Transmission and Distribution Plant	20,281	0	4,950,294	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,760	35
Computer Equipment (391.1)			64,405	36
Transportation Equipment (392)			95,779	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			29,081	39
Laboratory Equipment (395)			2,752	40
Power Operated Equipment (396)			100,014	41
Communication Equipment (397)			1,394	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,407	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	299,592	
Total utility plant in service directly assignable	20,281	0	5,813,629	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	20,281	0	5,813,629	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	82,513	2.94%	5,562	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	82,513		5,562	
PUMPING PLANT				
Structures and Improvements (321)	33,617	2.44%	2,568	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	79,104	4.42%	9,431	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	87	4.29%	7	14
Other Pumping Equipment (328)	0	4.29%		15
Total Pumping Plant	112,808		12,006	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	22,180	6.00%		17
Total Water Treatment Plant	22,180		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	144,649	1.87%	6,991	19
Transmission and Distribution Mains (343)	271,410	0.93%	29,186	20
Fire Mains (344)	0			21
Services (345)	120,280	2.09%	11,764	22
Meters (346)	146,521	5.03%	20,500	23
Hydrants (348)	42,969	1.59%	5,323	24
Other Transmission and Distribution Plant (349)	481	5.00%	0	25
Total Transmission and Distribution Plant	726,310		73,764	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					88,075	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	88,075	
321					36,185	8
322					0	9
323					0	10
324					0	11
325				2,383	90,918	12
326					0	13
327					94	14
328					0	15
	0	0	0	2,383	127,197	
331					0	16
332				(2,383)	19,797	17
	0	0	0	(2,383)	19,797	
341					0	18
342					151,640	19
343	3,508		159		297,247	20
344					0	21
345	998				131,046	22
346	15,455		50		151,616	23
348	320	80			47,892	24
349					481	25
	20,281	80	209	0	779,922	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	724	6.67%	251	27
Computer Equipment (391.1)	16,419	26.27%	15,128	28
Transportation Equipment (392)	44,166	10.50%	14,254	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	19,620	5.83%	1,695	31
Laboratory Equipment (395)	1,242	5.83%	160	32
Power Operated Equipment (396)	99,143	10.50%	872	33
Communication Equipment (397)	0	6.67%	93	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	832	5.83%	140	36
Other Tangible Property (399)	0			37
Total General Plant	182,146		32,593	
Total accum. prov. directly assignable	1,125,957		123,925	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,125,957		 123,925	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					975	27
391.1					31,547	28
392					58,420	29
393					0	30
394					21,315	31
395					1,402	32
396					100,015	33
397					93	34
397.1					0	35
398					972	36
399					0	37
	0	0	0	0	214,739	
	20,281	80	209	0	1,229,730	
					0	38
	20,281	80	209	0	1,229,730	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			44,600	44,600	1
February			44,400	44,400	2
March			48,800	48,800	3
April			47,600	47,600	4
May			54,700	54,700	5
June			61,000	61,000	6
July			73,200	73,200	7
August			74,600	74,600	8
September			73,900	73,900	9
October			56,200	56,200	10
November			47,200	47,200	11
December			44,600	44,600	12
Total for year	0	0	670,800	670,800	
Less: Measured or estimated water used in main flushing and water treatment during year				4,728	13
Less: Other utility use				230	14
Other utility use explanation:					15
water used at 344 S. Willow Street					
Water pumped into distribution system				665,842	16
Less: Water sold				624,889	17
Losses and unaccounted for				40,953	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Private fire protection use and testing is not recorded.					
Maximum gallons pumped by all methods in any one day during reporting year				3,300	21
Date of maximum: 8/29/2000					22
Cause of maximum:					23
Hot weather, lawn watering, canning factory in operation					
Minimum gallons pumped by all methods in any one day during reporting year				900	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				706,365	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
POWER HOUSE	1	260	6	432,000	Yes	1
GRANITE AVENUE	2	250	6	403,200	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
LUCKY	4	480	16	1,440,000	Yes	4
DOLLY MADISON	5	222	10	691,200	Yes	5
NISHAN	6	365	18	1,512,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DOLLY MADISON WELL	GRANITE PUMP	LUCKY PUMP HOUSE	1
Location	255 RAILROAD STREET	101 GRANITE AVENUE	821 LUCKY STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	STA-RITE	LAYNE	5
Year Installed	1900	1982	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	560	285	715	8
Pump Motor or Standby Engine Mfr	US	STA-RITE	US	10
Year Installed	1900	1982	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	25	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MYRTLE PUMP HOUSE	NISHAN PUMP HOUSE	POWER HOUSE	14
Location	433 MYRTLE STREET	1700 EIGHTH STREET	S WEBB AVENUE	15
Purpose	P	P	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1956	1990	1981	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,060	310	21
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	US	23
Year Installed	1956	1990	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	100	25	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PRESSURE BOOSTER			1
Location	1301 NINETEENTH STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CORNELL			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	50			8
Pump Motor or Standby Engine Mfr	CORNELL			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	14TH. STREET	MOYER RESERVOIR	WEBB WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1972	1983	1939	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	137	137	137	9
				10
Total capacity in gallons	500,000	500,000	200,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.8000	5.8000	5.8000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322	0	0	0	322	1
M	D	4.000	35,540	0	856	0	34,684	2
M	D	6.000	100,409	755	332	0	100,832	3
M	S	6.000	60	0	0	0	60	4
P	D	6.000	1,177	0	0	0	1,177	5
M	D	8.000	58,761	2,042	0	0	60,803	6
M	S	8.000	110	0	0	0	110	7
M	T	8.000	450	0	0	0	450	8
P	D	8.000	7,004	0	0	0	7,004	9
M	D	10.000	40,547	22	0	0	40,569	10
M	S	10.000	150	0	0	0	150	11
M	T	10.000	200	0	0	0	200	12
M	D	12.000	35,072	3,966	0	0	39,038	13
M	T	12.000	100	0	0	0	100	14
P	D	12.000	1,800	0	0	0	1,800	15
Total Within Municipality			281,702	6,785	1,188	0	287,299	
Total Utility			281,702	6,785	1,188	0	287,299	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,880	2	1		1,881		1
M	1.000	628	96	17	0	707		2
M	1.250	38	0	0	0	38		3
M	1.500	55	0	0	0	55		4
M	2.000	99	3	0	0	102		5
M	3.000	5	0	0	0	5		6
M	4.000	14	0	0	0	14		7
M	6.000	42	1	0	0	43		8
M	8.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		2,771	102	18	0	2,855	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,683	178	207	0	2,654	328	1
0.750	213	10	6	0	217	19	2
1.000	104	13	9	0	108	16	3
1.250	5	1	2	0	4	1	4
1.500	39	4	4	0	39	1	5
2.000	56	9	5	0	60	37	6
3.000	18	0	2	0	16	2	7
4.000	9	3	2	0	10	5	8
6.000	5	0	0	0	5	0	9
Total:	3,132	218	237	0	3,113	409	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,328	203	1	9	0	113	2,654	1
0.750	162	35	2	3	0	15	217	2
1.000	30	56	6	8	0	8	108	3
1.250	0	4	0	0	0	0	4	4
1.500	1	30	3	2	0	3	39	5
2.000	0	30	9	17	0	4	60	6
3.000	0	4	4	5	0	3	16	7
4.000	0	2	4	3	0	1	10	8
6.000	0	2	3	0	0	0	5	9
Total:	2,521	366	32	47	0	147	3,113	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	449	11	2	1	459	2
Total Fire Hydrants	449	11	2	1	459	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	459
Number of distribution system valves end of year:	833
Number of distribution valves operated during year:	417

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

325 & 332 ALLOCATE OVER DEPRECIATION ACCRUAL

Water Mains (Page W-17)

If the water main is installed by a contractor, they charge the developer and give us the actual cost. We put that amount into our plant. If the Utility installs the main, we charge the developer the actual costs.

12" WATERMAIN WAS INSTALLED SO A NEW STREET COULD BE PUT IN. BAD WEATHER AND MANY EXTRAS COST EXTRA MAN HOURS.

392 PURCHASE OF NEW PICKUP

673 NUMEROUS MAIN BREAKS, EXTRA COSTS FOR LOCATOR AND STREET REPAIRS

Water Services (Page W-18)

IF THE UTILITY INSTALLS THE WATER SERVICE IN A NEW SUB DIVISION, THE COST IS \$550.00 PER LOT. THE SAME IS TRUE IF A SERVICE IS INSTALLED INTO AN EXISTING LOT WITHIN THE CITY.

IF A CONTRACTOR INSTALLS THE SERVICE, THEY LET US KNOW THE AMOUNTS AND WE PUT IT INTO OUR PLANT AT THAT COST.

Hydrants and Distribution System Valves (Page W-20)

THE WATER DEPARTMENT ACTUALLY COUNTED THE HYDRANTS AND THE STARTING NUMBER SHOULD HAVE BEEN 450, THEREFORE, ADJUSTMENT IN THE AMOUNT OF ONE.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	10,274,025	1
Total Sales of Electricity	10,274,025	
Other Operating Revenues		
Forfeited Discounts (450)	4,857	2
Miscellaneous Service Revenues (451)	1,753	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,300	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,759	7
Total Other Operating Revenues	14,669	
Total Operating Revenues	10,288,694	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	8,367,718	8
Transmission Expenses (560-573)	7,343	9
Distribution Expenses (580-598)	275,672	10
Customer Accounts Expenses (901-905)	145,840	11
Sales Expenses (911-916)	(50,000)	12
Administrative and General Expenses (920-932)	321,651	13
Total Operation and Maintenance Expenses	9,068,224	
Other Expenses		
Depreciation Expense (403)	437,515	14
Amortization Expense (404-407)	7,612	15
Taxes (408)	253,853	16
Total Other Expenses	698,980	
Total Operating Expenses	9,767,204	
NET OPERATING INCOME	521,490	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,857	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,857	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	1,753	3
Total Miscellaneous Service Revenues (451)	1,753	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	5,300	5
Total Rent from Electric Property (454)	5,300	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
ALLIANT EARLY PAYMENTS DISCOUNT, SALES DISCOUNT	2,759	7
Total Other Electric Revenues (456)	2,759	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	8,367,478	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	240	36
Total Other Power Supply Expenses	8,367,718	
Total Power Production Expenses	8,367,718	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	4,669	37
Load Dispatching (561)		38
Station Expenses (562)	189	39
Overhead Line Expenses (563)	299	40
Underground Line Expenses (564)	117	41
Miscellaneous Transmission Expenses (566)	354	42
Rents (567)	180	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)	207	45
Maintenance of Station Equipment (570)	878	46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)	164	48
Maintenance of Miscellaneous Transmission Plant (573)	286	49
Total Transmission Expenses	7,343	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	24,277	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	10,690	52
Overhead Line Expenses (583)	559	53
Underground Line Expenses (584)	11,506	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	7,921	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	62,022	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	16,910	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	14,073	62
Maintenance of Overhead Lines (593)	74,884	63
Maintenance of Underground Lines (594)	6,291	64
Maintenance of Line Transformers (595)	14,395	65
Maintenance of Street Lighting and Signal Systems (596)	22,939	66
Maintenance of Meters (597)	8,884	67
Maintenance of Miscellaneous Distribution Plant (598)	321	68
Total Distribution Expenses	275,672	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	7,186	69
Meter Reading Expenses (902)	33,486	70
Customer Records and Collection Expenses (903)	105,168	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	145,840	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	(50,000)	77
Total Sales Expenses	(50,000)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	58,123	78
Office Supplies and Expenses (921)	24,547	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	77,516	81
Property Insurance (924)	5,226	82
Injuries and Damages (925)	6,260	83
Employee Pensions and Benefits (926)	117,528	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	32,451	87
Rents (931)		88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	321,651	
Total Operation and Maintenance Expenses	9,068,224	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		214,312	1
Social Security		26,239	2
Wisconsin Gross Receipts Tax		877	3
PSC Remainder Assessment		12,425	4
Other (specify): NONE			5
Total tax expense		253,853	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210150				3
County tax rate	mills		4.361940				4
Local tax rate	mills		8.822220				5
School tax rate	mills		8.214880				6
Voc. school tax rate	mills		1.541260				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.150450				10
Less: state credit	mills		1.320300				11
Net tax rate	mills		21.830150				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.822220				14
Combined School Tax Rate	mills		9.756140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.578360				17
Total Tax Rate	mills		23.150450				18
Ratio of Local and School Tax to Total	dec.		0.802505				19
Total tax net of state credit	mills		21.830150				20
Net Local and School Tax Rate	mills		17.518812				21
Utility Plant, Jan. 1	\$	12,179,928	12,179,928				22
Materials & Supplies	\$	231,281	231,281				23
Subtotal	\$	12,411,209	12,411,209				24
Less: Plant Outside Limits	\$	18,540	18,540				25
Taxable Assets	\$	12,392,669	12,392,669				26
Assessment Ratio	dec.		0.951687				27
Assessed Value	\$	11,793,942	11,793,942				28
Net Local & School Rate	mills		17.518812				29
Tax Equiv. Computed for Current Year	\$	206,616	206,616				30
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	214,312					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,290	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,290 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,727		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	134,267		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	689,944	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	20,844		34
Structures and Improvements (361)	29,470	27,424	35
Station Equipment (362)	2,697,824		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	858,765	11,023	38
Overhead Conductors and Devices (365)	1,050,953	12,372	39
Underground Conduit (366)	133,543	22,002	40
Underground Conductors and Devices (367)	2,566,437	334,128	41
Line Transformers (368)	1,625,591	69,723	42
Services (369)	625,872	43,221	43
Meters (370)	473,229	33,148	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	463,648	30,603	47
Total Distribution Plant	10,554,028	583,644	
GENERAL PLANT			
Land and Land Rights (389)	13,481		48
Structures and Improvements (390)	198,319		49
Office Furniture and Equipment (391)	51,168	1,438	50
Computer Equipment (391.1)	232,157	26,941	51
Transportation Equipment (392)	135,453	22,620	52
Stores Equipment (393)	3,307		53
Tools, Shop and Garage Equipment (394)	59,162	5,311	54
Laboratory Equipment (395)	15,571	4,471	55
Power Operated Equipment (396)	173,482		56
Communication Equipment (397)	25,314	2,574	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			12,841	26
Station Equipment (353)			232,754	27
Towers and Fixtures (354)			132,727	28
Poles and Fixtures (355)			176,065	29
Overhead Conductors and Devices (356)			134,267	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	689,944	
DISTRIBUTION PLANT				
Land and Land Rights (360)			20,844	34
Structures and Improvements (361)			56,894	35
Station Equipment (362)			2,697,824	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	1,414		868,374	38
Overhead Conductors and Devices (365)	674		1,062,651	39
Underground Conduit (366)			155,545	40
Underground Conductors and Devices (367)	1,664		2,898,901	41
Line Transformers (368)	3,426		1,691,888	42
Services (369)	3,016		666,077	43
Meters (370)	5,909		500,468	44
Installations on Customers' Premises (371)			7,852	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	14,911		479,340	47
Total Distribution Plant	31,014	0	11,106,658	
GENERAL PLANT				
Land and Land Rights (389)			13,481	48
Structures and Improvements (390)			198,319	49
Office Furniture and Equipment (391)	3,495		49,111	50
Computer Equipment (391.1)	83,201		175,897	51
Transportation Equipment (392)	10,150		147,923	52
Stores Equipment (393)			3,307	53
Tools, Shop and Garage Equipment (394)			64,473	54
Laboratory Equipment (395)			20,042	55
Power Operated Equipment (396)			173,482	56
Communication Equipment (397)			27,888	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	907,414	63,355
Total utility plant in service directly assignable	12,151,386	646,999
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>	<u>60</u>
 Total utility plant in service	 12,151,386	 646,999

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	96,846	0	873,923
Total utility plant in service directly assignable	127,860	0	12,670,525
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	127,860	0	12,670,525

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	3,660	2.50%	321	19
Station Equipment (353)	80,428	3.00%	6,983	20
Towers and Fixtures (354)	42,643	2.50%	3,318	21
Poles and Fixtures (355)	93,662	4.00%	7,043	22
Overhead Conductors and Devices (356)	43,170	3.33%	4,471	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					3,981	19
353					87,411	20
354					45,961	21
355					100,705	22
356					47,641	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	263,563		22,136	
DISTRIBUTION PLANT				
Structures and Improvements (361)	13,809	3.00%	1,295	27
Station Equipment (362)	846,913	3.33%	89,838	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	363,700	4.00%	34,543	30
Overhead Conductors and Devices (365)	386,053	3.00%	31,704	31
Underground Conduit (366)	24,636	2.50%	3,614	32
Underground Conductors and Devices (367)	633,522	3.33%	90,998	33
Line Transformers (368)	509,162	3.00%	49,864	34
Services (369)	238,854	4.50%	28,967	35
Meters (370)	156,605	3.33%	16,212	36
Installations on Customers' Premises (371)	7,852	5.00%		37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	197,117	5.00%	23,968	39
Total Distribution Plant	3,378,223		371,003	
GENERAL PLANT				
Structures and Improvements (390)	105,912	2.50%	4,958	40
Office Furniture and Equipment (391)	51,168	6.67%	639	41
Computer Equipment (391.1)	86,736	14.29%	31,860	42
Transportation Equipment (392)	91,159	15.00%	27,163	43
Stores Equipment (393)	2,983	4.00%	132	44
Tools, Shop and Garage Equipment (394)	25,381	6.67%	4,123	45
Laboratory Equipment (395)	5,249	5.00%	890	46
Power Operated Equipment (396)	173,481	15.00%	0	47
Communication Equipment (397)	9,642	6.67%	1,774	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	5.00%		50
Total General Plant	551,711		71,539	
Total accum. prov. directly assignable	4,193,497		464,678	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	285,699	
361					15,104	27
362					936,751	28
363					0	29
364	1,414				396,829	30
365	674	946			416,137	31
366					28,250	32
367	1,664				722,856	33
368	3,426				555,600	34
369	3,016	2,437			262,368	35
370	5,909	7			166,901	36
371					7,852	37
372					0	38
373	14,911		769		206,943	39
	31,014	3,390	769	0	3,715,591	
390					110,870	40
391	3,495		798		49,110	41
391.1	83,201				35,395	42
392	10,150		606		108,778	43
393					3,115	44
394					29,504	45
395					6,139	46
396					173,481	47
397					11,416	48
398					0	49
399					0	50
	96,846	0	1,404	0	527,808	
	127,860	3,390	2,173	0	4,529,098	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>4,193,497</u>		<u>464,678</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	127,860	3,390	2,173	0	4,529,098

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.25	54.01	1
7.2/12.5 kV (12kV)		16.14	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		3.67	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	41	12
Total	44	13
Total customers on rural lines at end of year	44	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)	
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)	
			(c)	(d)	(e)	(f)	
January	01	36,708	Monday	01/17/2000	13:00	20,244	1
February	02	36,729	Wednesday	02/02/2000	09:00	20,944	2
March	03	35,674	Friday	03/10/2000	12:00	19,012	3
April	04	35,250	Wednesday	04/12/2000	11:00	18,760	4
May	05	36,145	Monday	05/08/2000	16:00	18,172	5
June	06	38,677	Thursday	06/08/2000	14:00	20,552	6
July	07	39,711	Thursday	07/13/2000	17:00	19,236	7
August	08	42,554	Tuesday	08/15/2000	14:00	20,076	8
September	09	43,113	Sunday	08/13/2000	15:00	22,652	9
October	10	38,316	Monday	10/02/2000	13:00	19,376	10
November	11	36,955	Tuesday	10/24/2000	13:00	18,312	11
December	12	38,879	Monday	12/18/2000	13:00	21,532	12
Total		458,711				238,868	
System Name REEDSBURG UTILITY COMMISSION							

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	0				0
System Name REEDSBURG UTILITY COMMISSION					
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.					
Type of Reading	Supplier				
60 minutes integrated	ALLIANT ENERGY				

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	238,868	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	238,868	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	233,120	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	1,643	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	1,643	23
Total Sold and Used	234,763	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,105	27
Total Energy Losses	4,105	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.7185%	29
Total Disposition of Energy	238,868	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	3,488	31,552	1
Total Sales for Residential Sales		3,488	31,552	
Commercial & Industrial				
SMALL POWER	CP-1	34	9,242	2
LARGE POWER	CP-2	27	72,830	3
INDUSTRIAL	CP-3	1	104,115	4
COMMERCIAL & WHOLESALE	GS-1	539	14,471	5
DUSK TO DAWN	MS-2	59	37	6
Total Sales for Commercial & Industrial		660	200,695	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	873	7
Total Sales for Public Street & Highway Lighting		1	873	
Sales for Resale				
INTERDEPARTMENTAL	GS-1	1	929	8
Total Sales for Sales for Resale		1	929	
TOTAL SALES FOR ELECTRICITY		4,150	234,049	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,774,537	11,218	1,785,755	1
0	0	1,774,537	11,218	1,785,755	
		469,544	3,938	473,482	2
		3,095,833	37,167	3,133,000	3
		3,885,303	41,507	3,926,810	4
		805,123	5,535	810,658	5
		4,341	21	4,362	6
0	0	8,260,144	88,168	8,348,312	
		89,781	260	90,041	7
0	0	89,781	260	90,041	
		49,917		49,917	8
0	0	49,917	0	49,917	
0	0	10,174,379	99,646	10,274,025	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	ALLIANT ENERGY				1
Point of Delivery	UTILITY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	ALLIANT SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	458,711				6
Average load factor	71.3339%				7
Total Cost of Purchased Power	8,367,478				8
Average cost per kWh	0.0350				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	10,223	10,021			12
February	10,315	10,629			13
March	9,826	9,186			14
April	9,259	9,501			15
May	9,032	9,140			16
June	10,663	9,889			17
July	9,241	9,995			18
August	10,061	10,015			19
September	11,847	10,805			20
October	9,988	9,388			21
November	9,242	9,070			22
December	10,926	10,606			23
Total kWh (000)	120,623	118,245			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	NONE			1
Unit Identification	NONE			2
Type of Generation				3
kWh Net Generation (000)	0			4
Is Generation Metered or Estimated?				5
Is Exciter & Station Use Metered or Estimated?				6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?				14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)				16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December				28
Total kWh (000)	0			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE					NONE		
						Total	0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE			NONE			
						Total
						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	3REDE EAST	GREDE W	INDUSTRY A	INDUSTRY B	MAIN	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4	4	13	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	NORTH	WASHBRN				16
Voltage--High Side	69,000	69,000				17
Voltage--Low Side	13	4				18
Num. of Main Transformers in Operation	1	1				19
Capacity of Transformers in kVA	10,000	5,000				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,276	1,020	113,446	1
Acquired during year	300	58	4,462	2
Total	4,576	1,078	117,908	3
Retired during year	57	2	151	4
Sales, transfers or adjustments increase (decrease)		(3)	(300)	5
Number end of year	4,519	1,073	117,457	6
Number end of year accounted for as follows:				7
In customers' use	4,300	1,019	59,049	8
In utility's use	21	23	58,408	9
Inactive transformers on system		0		10
Locked meters on customers' premises	39			11
In stock	159	31		12
Total end of year	4,519	1,073	117,457	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	65	63,149	1
Sodium Vapor	100	9	4,942	2
Sodium Vapor	150	153	124,730	3
Sodium Vapor	400	44	87,352	4
Total		271	280,173	
Ornamental				
Incandescent	300	4	5,069	5
Mercury Vapor	175	9	8,744	6
Sodium Vapor	70	137	57,869	7
Sodium Vapor	150	20	16,305	8
Sodium Vapor	300	95	154,894	9
Sodium Vapor	400	128	254,116	10
Sodium Vapor	800	10	39,706	11
Total		403	536,703	
Other				
NONE				12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

588 ADDITIONAL SAFETY SCHOOLS AND TRAINING, PURCHASE OF SAFETY EQUIPMENT,
CHANGE LOCKS AND RE-KEY ALL EXISTING - DRUG TESTING

593 ADDITIONAL TREE TRIMMING, SAWS, ETC.

Electric Utility Plant in Service (Page E-06)

367 NEW SUB-DIVISIONS UNDERGROUND

Rural Line Customers (Page E-11)

MATCHES REPORT SENT TO WISCONSIN DEPT REVENUE

Street Lighting Equipment (Page E-25)

BILLIED 873,028 KWH IN 2000

ESTIMATED KWH'S PSC REPORT BASED ON LAMP USEAGE - SOME NOT METERED.

CHRISTMAS LIGHTS DOWNTOWN FOR 3 MONTHS ADDITIONAL KW'S 30,363 KWH

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify): NONE		4
Total tax expense		0

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	0	6
Collecting Mains and Accessories (313)	0	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE